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16 UNITED STATES DISTRICT COURT  
17 FOR THE CENTRAL DISTRICT OF CALIFORNIA  
18 WESTERN DIVISION

19 UNITED STATES OF AMERICA,  
20  
21 Petitioner,  
22  
23 v.  
24 JOHN Q. RODGERS,  
25  
26 Respondent.

No. 2:22-cv-3805 PA (SKx)

ORDER TO SHOW CAUSE

27 Upon the petition and supporting memorandum of points and authorities, and the  
28 supporting declaration to the petition, the Court finds that Petitioner has established its  
prima facie case for judicial enforcement of the subject Internal Revenue Service  
administrative summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248,  
13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th  
Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United  
States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government's prima facie case is

1 typically made through the sworn declaration of the IRS agent who issued the  
2 summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

3 THEREFORE, IT IS ORDERED that Respondent appear before this District  
4 Court of the United States for the Central District of California in Courtroom No. 9A,  
5 United States Courthouse, 350 W. 1<sup>st</sup> Street, Los Angeles, California 90012 on July 25,  
6 2022, at 1:30 p.m. and show cause why the testimony and production of books, papers,  
7 records and other data demanded in the subject Internal Revenue Service administrative  
8 summons should not be compelled.

9 IT IS FURTHER ORDERED that copies of this order and the petition,  
10 memorandum of points and authorities, and accompanying declaration be served no later  
11 than June 23, 2022 upon Respondent by any employee of the Internal Revenue Service  
12 or by the United States Attorney's Office, by personal delivery, or by leaving copies of  
13 each of the foregoing documents at Respondent's dwelling or usual place of abode with  
14 someone of suitable age and discretion who resides there, or by certified mail. Petitioner  
15 shall file a proof of service within seven days of the date of this Order.


16 IT IS FURTHER ORDERED that within fourteen (14) days after service upon  
17 Respondents of the herein described documents, Respondent shall file and serve a  
18 written response, supported by appropriate sworn statements, as well as any desired  
19 motions. If, prior to the return date of this order, Respondent files a response with the  
20 Court stating that Respondent do not desire to oppose the relief sought in the petition,  
21 nor wish to make an appearance, then the appearance of Respondent at any hearing  
22 pursuant to this order to show cause is excused, and Respondent shall be deemed to have  
23 complied with the requirements of this order. Petitioner shall file its reply, if any, within  
24 seven days of receipt of Respondent's response.

25 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings  
26 will be considered on the return date of this order. Only those issues raised by motion or  
27 brought into controversy by the responsive pleadings and supported by sworn statements  
28 filed within ten (10) days after service of the herein described documents will be

1 considered by the Court. All allegations in the petition not contested by such responsive  
2 pleadings or by sworn statements will be deemed admitted.

3 IT IS SO ORDERED.

4 DATED: June 15, 2022

  
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PERCY ANDERSON  
UNITED STATES DISTRICT JUDGE